

**WAC 434-120-105 Charitable organization registration.** (1) Charitable organizations registering under this act shall comply with the registration requirements of this chapter by filing with the charities program, at the times and in the manner established by these rules, the state registration form described in RCW 19.09.075.

(2) The state registration form is available online at the charities program web page or by contacting the charities program. The charities program's failure to return an incomplete registration or other filing that does not fully comply with these rules or chapter 19.09 RCW shall not excuse the failure to comply.

(3) In addition to the requirements under RCW 19.09.075, a registration is not complete, and will not be accepted for filing, unless it includes all information requested on the registration form.

(a) Charitable organizations shall report actual figures and not use estimates when completing the solicitation report.

(b) A newly formed charitable organization that has not yet completed its first year of activity shall provide the end date of its first accounting year.

(c) A charitable organization may provide additional information that the organization believes would be of assistance in understanding other reported information, or to provide context for reported information.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-105, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-105, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-105, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-105, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075. WSR 97-19-043, § 434-120-105, filed 9/11/97, effective 10/12/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-105, filed 12/1/93, effective 1/1/94.]